

6; Goudal--192-193

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(1934) 1938

Laotians

116, 241, 423

"In Laos and the Moï's districts, which are sparsely populated and where there is an abundance of unoccupied land, strict rules of land tenure were much less necessary than in the countries mentioned above. Every type of ownership is to be found: the [193] tiny holding cultivated successively by father and son, ownership being confirmed merely by custom; areas belonging to a community, certain parts being temporarily cleared by fire and then abandoned again (rays), strips of forest or of grassland which are roughly developed for a time as tribes migrate from place to place. "

34: Thompson--174[3]

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(no date)1947

Laotians

116, 241, 423

"In Laos, where there has always been plenty of unoccupied arable land, every type of ownership may be found--family possession and cultivation, communal lands, and shifting agriculture."

633 be seen from a great distance. To be sure, it extends over a prodigi-
174 ous area and is so large that one would take it for a city... The king's
344 apartments, which are embellished with a superb and magnificent
portico and a large number of beautiful rooms accompanied by a large
parlor, are all made of wood which will not decay and ornamented in-
side and outside with excellent bas-reliefs so delicately gilded that
they seem rather to be covered with flakes of gold than gold leaf.

"From that point one enters the courtyards which are extremely
spacious, and one first sees a long line of houses built entirely of
brick and roofed /113/ with tile in which the second wives usually
stay, and outside another row of houses built alongside in the same
symmetry for the mandarins' officers. I could write a whole volume
if I undertook a minute description of all the other parts of the palace,
the riches, the departments, the gardens and a number of other such
things...

565 "The houses of the principal lords and of well-to-do persons are
342 very high and beautiful, and are all made of wood with a great deal
352 of artifice and a greater or lesser number of ornaments, depending on
the expense to which the individuals are willing to go, but I must con-
fess that the common people and the poor are housed extremely badly
/793/ and that their dwellings are cabins and huts rather than houses. Only
the talapoints (bonzes), who are the priests of the idols, have per-
mission to build their monasteries and houses out of brick and stone.
Instead of rugs and other such furnishings, persons of quality use small
reed mats in which the weave is so delicate and so highly ornamented
with figures and various leaf patterns that, to my mind, there is
nothing more beautiful nor more pleasing to the eye. They ordinarily
use them to cover the walls of /114/ their rooms and houses inside and
outside, which they keep very clean and of which they take particular
care...

643* "The king is absolute and independent... all the land belongs to
/423/ him, and he disposes as absolute lord of all that his subjects possess...
631 offices, employment, honors and wealth depend absolutely on the
174 king, who raises those persons who please him most to the highest
offices in the kingdom... The principal dignities and offices of the
kingdom are eight in number. The first is that of viceroy general...
and because the kingdom is divided into seven provinces seven other
viceroys are appointed... there are also other governments of less
consequence which depend on the former both in respect to civil af-
fairs and to those which concern war... Each of these provinces has
/701/ its militia, which consists of infantry and cavalry.

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657 it possible to draw up the tax rolls for the following year.

A head tax is owed by every able-bodied man between the ages of eighteen and sixty, except for bonzes, pagoda servants, the native authorities, men who have served for four years in the civil guard, militiamen on active duty, invalids and liberated slaves.

There are four categories of registered persons:

1. Those of the great Thai race, who pay five francs and also owe twenty days of service in kind in Upper Laos, and ten in Lower Laos. This service may be redeemed upon payment of five francs;
2. Those of the other races such as Khas, Meos, Yaos, etc., who pay 2.50 francs and owe ten days of service in kind, redeemable for 2.50 francs;
3. The Annamites, who pay a head tax of five francs and do not owe any service in kind;
4. Foreign Orientals, who pay a head tax of 12.50 francs per year and do not owe any statute labor. If they are merchants, they pay a license fee of five francs per shop.

[500]

B. Indirect taxes

The indirect taxes include:

1. Travel permits and passports;
2. Permits for weapons;
3. Administrative fines;
4. Local taxes levied on products and animals exported from Laos.

[484] For travel permits, Laotians pay a fixed fee of 0.50 franc per person and per permit. Foreign Orientals pay 1.875 francs for a permit which is good for three months.

[411] Permits for weapons occasion the collection of a tax of 1.50 francs. Annual renewal of the permit is obligatory, and costs 0.75 franc.

[421] There are as yet no taxes on land in Laos. It would have been extremely difficult, if not impossible, to levy such a tax in view of the present state of the country, which has no land registry, and with the system of property (1) such as it exists at present.

• 423 (1) As regards public domain, we have maintained the custom which is consecrated by the local laws and usages. By virtue of these usages and these laws, the State is sole proprietor of the land and everything under it, without any exception, no matter how it is being exploited or what establishments have been made there,

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either on the surface or underneath.

"The inhabitants of the land are, in the last analysis, only usufructuaries who have the right of enjoyment of the land which they occupy and cultivate. The State may expropriate any occupant at any time by paying him a sum equal to the value of plantations or constructions made by him on the expropriated ground.

"The right of enjoyment of land is subject to certain conditions. The first of these is that the land occupied shall really be occupied and kept in a state of cultivation. Any property which has been abandoned or not cultivated for more than three years is defined as free ground and reverts to the State, which may cede it to any new usufructuary who is desirous of working it. Any inhabitant who clears free ground and places it under cultivation becomes the legitimate proprietor of the products and harvests which he obtains therefrom.

"What is true for individuals is equally true for the groups which certain races, living a patriarchal life, are accustomed to form. These groups which hold their work and their profits in common are regarded as a single civil person.

"Here there is, therefore, neither private domain, nor public domain nor reserve. There is only the domain of the State, which includes all."

(Le Laos français, op. cit.)

(Lieutenant-colonel Tournier, (Superior Resident in Laos),
"Notice sur le Laos français," in Revue Indochinoise, Hanoi,
1906.)

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In the absence of a tax on land, local exit duties have been levied [501] [Illustration] [502] [Blank page] [503] to take the place of such a tax. They bear only on products of the soil and forest and on livestock, and consist of the following:

Tax on elephants

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A duty equivalent to one-half the sale price, except in the case of exemptions granted by a decision of the superior resident.

Tax on buffaloes, oxen, horses and pigs
Oxen, cattle.....2.50 francs
Buffaloes and buffalo-cows.....7.50 "
Pigs.....2.00 "